#38

THE LAW OF THE TITHE:

THE

SUBSTANCE OF FOUR SERMONS

PREACHED AT BETHEL, S. C.,

BY THE PASTOR,

REV. ROBERT A. WEBB.

IBR

UF
30
Zp
no.9

THE LIBRARY
Union Theological Seminary
RICHMOND, VA.

CHESTER:
REPORTER JOB PRINT.
1887.

THE LAW OF THE TITHE:

THE

SUBSTANCE OF FOUR SERMONS

PREACHED AT BETHEL, S. C.,

BY THE PASTOR,

REV. ROBERT A. WEBB.

CHESTER:
REPORTER JOB PRINT.
1887.

THE LAW OF THE TITHE.

MAL. 3:10—"*Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven and pour you out a blessing that there shall not be room enough to receive it.*"

From one end of the Church to the other there is a persistent and urgent call for money—for money absolutely needed to support and advance the Redeemer's Kingdom. Impassioned appeals, red-hot, are poured upon the ear of the Church; an index finger, year in and year out, points to empty treasuries; various causes of benevolence are held up, ghostly and ghastly, crippled, maimed, languishing, dying; all sorts of questionable contrivances are in operation, and worked for every cent they will yield; and still there is not "meat" enough in "mine house" to ration men enough to do the work which the Lord has bound upon the conscience of the Church. Great sluices of heathen are, day and night, pouring down the inflamed throat of hell, because there is not money enough to construct the Gospel-dikes across this wretched stream of lost spirits. Vast acres of fertile soil, touching the boundaries of Christendom on every side, are "lying out," because there is not money enough in the Lord's treasury to clear and cultivate them. There are many fields, too, within the territory claimed by the Church, which are like "the wilderness and the solitary place" because there are not the means at command to make them "glad;"

and there are other fields, too, which once "blossomed like the rose," but are now "desert"—ground which the church once occupied but has been given up—for the same reason. There is a vast, ugly and guilty chasm yawning between the *is* and the *ought to be* of the Church.

There is some reason for this state of things. It is not of divine ordination, for God never imposed a task upon his Church which it was unable to perform, and he has bidden that Church to "go into all the world and preach the gospel to every creature" I lay the blame for the poverty of the Lord's treasury where Malachi laid it—at the door of the Church. She has, in the exercise of an unwarrantable discretionary power, abrogated, in her practice, the Law of the Tithe, and substituted therefor a method for raising her funds of her own devising. "Will a man rob God? Yet ye have robbed me. Wherein have we robbed thee? In tithes and offerings." Because the people of the Lord are doing this great wrong, failing to bring all the tithes into his storehouse, therefore the land, instead of being "a delightsome land," is "cursed with a curse."

I. HAS GOD ANY RIGHT TO ANY PORTION OF OUR EARTHLY GOODS? This question, though so easy to answer, lies at the very foundation of this whole discussion. Its correct answer will bring out the fact that the law of the tithe grounds itself in right and fairness.

1. *God is the absolute Owner of the land, and as such is fairly entitled to rent-money. Man is a tenant of the soil, and as such is obligated to pay rent, if the Landowner requires it.*

"The earth is the Lord's, and the fulness thereof: the world and they that dwell therein." "Every beast of the forest is mine, and the cattle upon a thousand hills. I know all the fowls of the mountains; and the wild beasts of the field are mine. If I were hungry, I would not tell thee; for the world is mine and the fulness thereof." "Ye are not your own: for ye are bought with a price." God thus challenges for himself an ownership in "the world, and the fulness thereof." This right of ownership founds

itself in the two great acts of Creation and Providence, and, as far as a part of the race is concerned, in the additional act of Redemption. His ownership is not relative, but original and absolute. God has never, since the day he "founded it upon the seas, and established it upon the floods," transferred the titles to "the world, and they that dwell therein" to another. Now the inference is easy and irresistible, that, being the original, present and absolute owner of the land, the beasts of the field, the birds of the air, the gold and the silver, the elements and men, God is fairly entitled to some rent-money. He who owns all, may certainly lay a claim to some.

Men, on the other hand, are not absolute owners of the land, nor of the fruits of their labors, but only tenants by the will of their real Possessor, and are consequently under a moral obligation to pay rent-money, if the Owner requires it. I have no sympathy with that theory, of modern origin, which denies all right of land-ownership to men ; which inculcates that the personal and private ownership of land is theft ; which teaches that the national government should own the land, and rent it out to individuals at a uniform rate and for a limited number of years. I repel this iconoclastic, radical, and leveling doctrine of the demagogue. There is such a thing as a real, *bona fide* ownership of land, and other property, which inheres lawfully in the individual : but this ownership is *relative* and not *absolute*. So far as my neighbor is concerned, I own the property, but the right is *relative*, relative to him and all other men. But so far as God is concerned, I am only a tenant of the property – his right of ownership is *absolute*, for there is no being to whom his title can be related. But a relative right is still a right, and must be respected. The socialist and the striker have no right to destroy it, nor in any way forcibly dispossess me of it. The great primordial principle of self-preservation may allow, and make it the duty of the government to limit the accumulation of property in the hands of a single management within certain safe bounds. Legislation against monopolies may be justified on this ground, for it is conceivable that a

corporation may expand in wealth until it becomes more powerful than the government itself. To prevent this money-despotism from ruling the government, and oppressing its subjects into its helpless slaves, the power that is ordained of God for the welfare of society should, in time, affix limits to the accumulation of property in the hands of a single management. This it must do to save itself and its subjects. But the limitation of the exercise of a right, for prudential reasons, does not destroy the right itself. The agitations of the country along this line are due to the failure on the part of the government to affix these safe and judicious limits. It is perfectly certain, however, that the radical principle, which strikes at the right to own property, will not quiet things. The confusion which would arise upon the universal dispossession of the race of all that it calls its own would be distressing beyond all description.

My point is: Men are not absolute but relative owners of property, yet they are real owners. As the property, whatever it consists in, stands related to God, he is the absolute Proprietor; as it stands related to other men, the man who lawfully holds the titles is the real, though relative, owner of it. Under God he is a tenant, and not a landlord and master. As such, he is under obligation to pay rent, if the supreme and absolute Landlord require it of him.

2. *God is the absolute Ruler of this world and they that dwell therein; as such, he has a right to levy and collect a tax. Men, on the other hand, are not sovereigns, but subjects and servants of that government, and are consequently under obligation to pay the tax, if it be assessed.*

God has a government over this world, and he is the supreme Head of it. His right to rule is original and absolute, and man's obligation to obey is natural and normal. This government was established for his people, and is administered in their interests. To sustain and advance this kingdom, to make it an efficient and powerful government for good, God has so arranged it that it has its expenses. Now if the Lord has a right to rule, he has a right

to impose a tax upon those whom he rules. If the government has any expenses, since it was founded and is administered for the welfare of its subjects, it is perfectly appropriate that the subjects be required to meet those expenses. If a human government has a right to tax its subjects to raise the necessary revenue for its administration, why, in reason, can we not admit that God has a right to impose a tax upon the subjects of his government? The rate of taxation is within the sovereignty of his supreme pleasure, but as he dispenses government with wisdom, justice and mercy for the welfare of the governed, we may rest assured that he will not be exorbitant and oppressive in the taxes he imposes, but will measure them by the needs of the government and his love for his subjects.

3. But we may give the argument another turn. *God is the absolute owner of "the world and the fulness thereof." Then all that men call their own is either a divine gift or a divine loan.* If we regard it as a *gift*, then God had the perfect right to give it upon certain conditions. For instance, he might have attached to the offer the condition that a certain portion of the increase, say one-tenth, should be regularly returned into his treasury. If, on the other hand, what men call their own be viewed in the light of a *loan*, then it follows that God had the perfect right to require interest of the borrowers. This no man can deny, while he takes a percentage from his fellow-man. If, then, God be viewed as a Giver, he had the right to impose conditions upon the receiver. If he be viewed as a Lender, he had the right to exact interest of the borrower. In either case, God, if he sees proper, may stand upon his original and absolute right, and claim a part of what we call our own.

4. *Now as a matter of fact he expressly asserts this right.* "Honor the Lord with thy substance, and with the first-fruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine." Here is a law fortified with a promise—a text around which a multitude of others assemble to defend and support its teaching.

Now I have made out my point, I think, conclusively. I laid down the proposition that God can, in law and justice, set up a claim to some portion of our earthly goods. I have argued the proposition in this way: As absolute Landowner, God is entitled to rent-money; as tenant, man is under obligation to pay rent, if it be required; as absolute Ruler, God has the right to tax his subjects for the sustentation of that government which he administers in their behalf; as subjects and servants of the divine government, men are under obligations to pay the tax required to defray its expenses; as a universal Benefactor, God has the right to attach conditions to his gifts; as beneficiaries, men are under obligations to regard these conditions with scrupulousness; as a universal Lender, God has the right to require interest; as needy borrowers, men are bound by honor and honesty to pay the interest. Viewed in every relation, God has rights, and man has duties. Where God absolutely owns all, man in the same sense owns nothing. Where God requires some, man cannot claim all. God may stand upon his ownership and claim all; he may manifest his goodness, and relinquish his rights to a part.

II. What part of our earthly substance does God require at our hands? As Landowner, what is his rate of rent? As Ruler, what is his rate of taxation? As Benefactor, what is the special condition attached? As Lender, what is the percentage of interest?

It is easy to say, in a general way, what was required under the old Theocracy. By a plain and explicit statute, incorporated with the Mosaic code, and enforced by promises and threatenings, God exacted of the Israelites *one-tenth* of all the increase. "All the tithes of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord." (Lev. 27:30.) "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year." (Deut. 14:23.) "Bring ye all the tithes into my storehouse, that there may be meat in mine house." (Mal. 3:10.) This was the law of the tithe. Correctly expounded, it requires the tenth of the increase from every avocation of

life to be consecrated to him as "holy." I say every avocation, otherwise the whole duty and burden of sustaining the Jewish Church devolved upon those who were tillers of the soil—upon the farmers alone. This no one for a moment can imagine.

But the very pinch of the question is: Does this law bind upon the conscience of the New Testament Church? The point has been made and pressed, that the law of the tithe was one special feature of the Mosaic economy, and disappeared with it. I disagree with those who advocate this view, and propose to show you that the law which requires the tenth of the increase for the Lord's treasury has never been repealed and is still in force. I admit that custom, actuated by the selfishness of the human heart, has practically annulled the law, but I contend, and for the following reasons, that it still stands upon the pages of God's statute book, and binds the consciences and should control the practice of all who endeavor to be God's conscientious and obedient servants.

1. *The law of the tithe antedated the Mosaic dispensation, and so cannot belong to the things which were distinctively Jewish.* It is safe to say that if the law cannot be set aside on this ground, it cannot be set aside at all.

The law of the tithe antedated the call of Abraham, which call dates the origin of the *nationality* of his descendants. There was no such thing as an "Israelitish Nation" antecedent to the call of Abraham to go out of Ur of the Chaldees to the land of promise. But before this call—before Abraham had ever begun his journey out of Chaldea—he recognized the law of the tithe, and obeyed it. How can something which is older than the Israelitish Nation be called a distinctive feature of the government of that nation? The law of the tithe bound the Patriarchal Church: how can any say it was especially enacted for the government of the Jewish Church?

Abraham, previous to his call to establish the chosen people as a nation and a Church, when returning from the victorious expedition against Chedorlaomer, paid tithes of "the spoils" he had

taken to Melchisedek. Now, whoever this Melchisedek was, historically considered, he was certainly a priest of the Most High God, and a type of Christ. Abraham, as a worshipper of the Most High God, having gained an increase by this conquest, turned aside to the altar of the Lord, presided over by Melchisedek, the priest, and laid at his feet the tithe of what he had gained. Why did he do it? Was it not in obedience to a law of his religion? Was it not an act of worship paid to the Lord through his priest? Then how can any argue that the law of the tithe was enacted especially for the Jewish people, when it was in force before there was such a people?

Melchisedek was certainly a type of Christ. (Gen. 14:17–20; Heb. 7:1–11.) Some regard him as Christ himself. Abraham, on the other hand, had the Jewish race in his loins at the time he paid these tithes to Melchisedek. If Abraham be regarded as the father of the Israelitish Nation at the time of this tithing act, then it follows that that nation paid tithes to the typical priest of Christ; that is—the Old Testament Church in the loins of Abraham recognized and obeyed the law of the tithe a thousand years before Moses was born, and paid tithes to the typical Christ. Then how can any call it a special Mosaic enactment which passed away with what was distinctive and peculiar to that dispensation?

Again. The priority of the tithe-law to the Mosaic economy is established by the fact that Jacob, at Bethel, hundreds of years before Moses ever led Israel out of Egypt, or gave them a code, on the very rock on which he had pillowed his weary head, vowed, if God would prosper him in the way he went, and re-establish him in his father's land, that he would obeythe law of the tithe: "Of all that thou shalt give me, I will surely give the tenth unto thee." (Gen. 28:22.)

Now the point I make is this: How can the position, that the tithe-law was enacted by Moses, for the theocracy especially, and to last no longer than it lasted, be maintained in view of the fact that it was a recognized law of the Patriarchal dispensation hundreds of years before the Israelites had a nationality and before

Moses was born? As he did with the law of the Sabbath, Moses took up the old law of the tithe, clarified it and republished it in the rules which by the authority of God he bound upon the conscience of the Old Testament Church. If the argument is good for the obliteration of the tithe-law, it is equally good for the obliteration of the Sabbath-law.

2. *If the law of the tithe has been repealed, then the act of annulment ought to be pointed out.* It is a great canon of jurisprudence: That a law abides in force, once having been enacted, until it has been, directly or indirectly, legislated out of existence. Now I call for the act of repeal!

Some pretend to find it in the text: "Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come." (1 Cor. 16:3.) But this use of the text is a perversion. It in no way teaches that men are exempt from laying by in store one-tenth of the prosperity. The very point at issue is, How much must one "lay by him in store?" What proportion of his prosperity must the contributor lay aside each week? This text does not say the old law requiring the tenth has passed away.

Others claim that the New Testament principle of liberty releases the Church from the tithe-law. I reply: (1) God does not say that a tithe is all that he will receive. Christian liberality may go as far beyond the tenth in free-will offerings as it may crave. (2) To desire to give less than the tenth is not a proper liberty, but downright selfishness. (3) Does the New Testament principle of liberty release the Church from the law of the Sabbath, which binds the people of God to give him one whole day in every seven? (4) The principles of the New Testament are designed to cramp selfishness, but they are not inconsistent with a correct liberty.

No one, unless he is simply squirming, would ever point to these two grounds as abrogating the law of the tithe. Here "the wish is father to the thought."

3. *The law of the tithe, instead of having been repealed by the New Testament, has been reaffirmed therein.*

Now I quote you a passage to prove first that Christ did not disapprove of the Old Testament law of the tithe. "Woe unto you scribes and Pharisees, hypocrites! ye pay tithes of mint, anise and cummin, and have omitted the weightier matters of the law, judgment, mercy and faith: these ought ye to have done, and not to leave the other undone." (Matt. 23:23.) He does not blame the scribes and Pharisees for inculcating the observance of the law of the tithe, but for omitting the weightier matters of the law. Thus Christ finds no fault with the law itself as it existed under the Old Testament. Hence it is possible for him to approve it, and bind it upon his Church. Now write down under this passage the words of the Master: "Think not that I am come to destroy the law or the prophets: I am not come to destroy, but to fulfil. For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law till all be fulfilled. Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven; but whosoever shall do and teach them, the same shall be called great in the kingdom of heaven. For I say unto you, That except your righteousness exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven." Now you certainly see that the Christianity of the New Testament, instead of relaxing and diminishing the claims of the Christianity of the Old Testament, enlarges and strengthens the same.

The Apostle Paul, speaking by inspiration of God, said: "Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel." (1 Cor. 9:13, 14.) The question which the Apostle is discussing in this chapter is: How shall the ministry be supported in performing the work laid upon it by the call of the Lord? The answer is: As

those who officiated at the temple and at the altar under Moses were supported. And how was that? Notoriously by "bringing the tithes into the storehouse." Then the conclusion is: "EVEN so hath God ordained that they which preach the gospel shall live of the gospel." The rule by which the temple-worship was maintained was carried over and made the rule, by the ordination of God, by which the gospel-worship is to be maintained.

If you object that this is only inferential reasoning and is not explicit enough, I answer: (1) That the New Testament assumes that the people of God learned something under the Old Testament. For example, it takes it for granted that, by the time of the advent of Christ, the Ten Commandments had been learned, and so there is no formal repetition of them So it assumes that the law of the Sabbath has been learned, and consequently there is no formal re-enactment of it. In the same way it assumes that the law of the tithe has been learned, and there is no need to take up space for its express re-enactment. The New Testament assumes that the Old, as a teacher, is not a failure, and leaves men to refer to it for some light. (2) The law of the Sabbath is inferentially deduced from statements and allusions to it in the New Testament. Are you going to deny that God requires one-seventh of your time, because you do not find the fourth commandment transcribed in the New Testament? Neither ought you to set aside the law of the tithe as having no binding authority, because you do not find an explicit re-enactment of it in the New Testament. The great canon is: Only so much of the Old Testament is abrogated as the New Testament, expressly or by good and necessary consequence, abrogates. The balance stands of divine force and authority. (3) The New Testament takes it for granted that the disciples of Christ will see that the tenth is even more earnestly needed for the work of the Church, now enlarged in its scope until the wide world is its field, while it was restricted to narrow Palestine before, and so will not need a repetition of the law, so clear and distinct as if it had never been given before. (4) The New Testament takes it for granted that the people of the Lord

have been educated by this time to the point where their love and devotion will prompt them to unhesitating and cheerful obedience to the law of the tithe, and so they do not need to be tied down to this duty by another clear re-publication of the law which has for centuries been the rule of the Church. Must Christ at regular intervals repeat and re-enforce his laws upon his Church, to prevent that Church from setting them aside? No; from Moses to Christ the law of the tithe stood plainly written. Now he will not, in the New revelation, expressly and formally re-enact it, but leave his people to understand that he means what he has written, and that they will be held accountable for their behaviour under all his precepts from one end of the Bible to the other. This ought to set aside the objection to the obligatory character of the old tithe-law based upon the ground that the New Testament does not, word for word, reannounce it, but leaves it to inference.

4. *A Christian ought to be as liberal as a Jew; but the Jew gave the tenth; therefore the Christian ought to give at least as much.*

Whatever becomes of the law of the tithe as a positive enactment, this principle holds good. There is no possible escape from it. It is an undeniable and universally admitted truth, that the New Testament is an advance, all along the line, upon the Old. Not that it is an improvement in the great fundamental principles of the religion of Christ. They are one and unalterably the same. It is the same gospel which threads the entire Bible. But the New Testament is a *clearer revelation* of this gospel than the Old. The Old is a dispensation of types and shadows: the New is God's last and brightest revelation of his will. Now the standard of morals, of doctrine, of liberality must be as high in the New as it was in the Old Testament. But for the standard of liberality to be as high under the New as it was under the Old Testament, the members of Christ's Church must give one-tenth of the increase. Whether, therefore, the law, as a formal statute binds under the gospel or not, the principle holds that a Christian, under the better Testament, ought to be at least as liberal as the Jew under the Testament of symbols. But the Jew gave the tenth: the Christian, therefore, cannot give less than a tenth.

III. But what is the scope of the law of the tithe? What things are tithable? The law is in these words: "Thou shalt truly tithe all the increase of the seed, that the field bringeth forth year by year." (Deut. 14:22.) This law correctly expounded will exhibit the following things as tithable:

1. *It presupposes that the capital, whatever that may consist in, has been tithed.*

The great philosophical principle which lies at the base of the tithe-law is: Man has no right to live upon any but tithed property; that is, he is entitled to only nine-tenths of what he makes. "The tithe is the Lord's."

That the capital, where it has not been tithed as it accumulated, is tithable, may be exhibited by the following considerations: (1) There was a time when it was not capital, but increase. The law was in force then. Years of neglect neither extenuate nor obliterate obligations. (2) If the capital has never been tithed, then it represents not only man's nine-tenths but, in part at least, the Lord's one-tenth. The fundamental principle that man has no right to live upon untithed money is violated. (3) If the capital is not tithable, in the case where this has been neglected, then the law does not operate with equality. One man obeys it from his youth up: his capital at the age of eighty is tithed, and as the law required. Another neglects the law until eighty years of age, and then begins to obey it: in order to even up with the other he must now stop and tithe his capital. (4) The principle that the capital is not tithable would practically nullify the whole law. Suppose all men should neglect the tithing up to their dying hours. The capital is not tithable: there is now no increase. There is a point consequently in his life when he is under no obligation to give his Maker one cent, though for a life-time he has been hoarding up his own and his Master's money. By so living, he has escaped the law without guilt. (5) "The tithe is the Lord's." This is true when my capital was $10: it is true when it amounts to $1,000: it was true through all the years when that capital was accruing. If I had begun tithing when I was worth $10, then the

law required that the $1,000 should stand to me as tithed money. But as I refused to obey the law through all those years of accumulation, it allows me to take my $1,000, and go free? Preposterous! It is a premium upon disobedience.

2. Presupposing that the capital has been tithed as it accumulated, then the law requires that *all the increase should be regularly and systematically tithed.* It matters not what may be the avocation; it matters not what may be the form of the increase, the law says "the tithe is the Lord's." "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year."

From the gross yield of any business the *actual expenses* are to be deducted. By the actual expenses I mean those which the *business itself consumes.* These are to be subtracted before the tithe is taken for the following reasons: (1) It is presupposed that the actual expenses are advanced from money on hand at the beginning of the business, which, it is again presupposed, was tithed money. Consequently, these expenses are of the nature of a loan and should be returned out of the gross yield. (2) The law does not require that the same money shall be tithed twice by the same individual. Now if the capital was tithed at the commencement of the business, and these current expenses have been drawn from it, not to deduct it would be to tithe the same money twice. You see the gross yield includes the net gains *plus* the current expenses. *If this expense-money was tithed when it was put into the business, it may be fairly withdrawn before the tithe is taken, to save it from being tithed twice.* (3) The gross income, less the actual expenses, is all that can be fairly called an *increase.* The expenses may equal or consume all the gross income. Then the increase is zero, and of zero nothing can be taken.*

---

* Since preaching these discourses, I have been asked several questions as to what constitutes the bill of expenses. For example: Is one to set a valuation upon his personal services? Is the farmer at liberty to estimate the rental value of his lands which he works himself, or the merchant to put a reasonable interest upon the capital he uses in his business? Are county and State taxes thus to be counted expenses? It seems to me any one could answer these questions who is not trying to wriggle from under the law. I cannot assume the

What is called "the living" cannot be deducted before the tithe for these obvious reasons: (1) "The tithe is the Lord's." That means that nine-tenths alone are ours. If a man subtract his "living expenses" before the tithe is taken, then he is supporting himself out of untithed money. He is living upon his own money and the Lord's too. (2) "The living" is legitimately a part of the income of the avocation. If a man's farm yield him $500, and it consumes it all to support his family, could it not be said in all truth and exactness that he made $500? (3) Such a construction of the law would operate unfairly. One man's family lives extravagantly and consumes all of the $1,000 which the plantation yielded. Another lived economically, and saved $300 out of the $1,000 which his place yielded him. Now this construction of the law would require the economical man to pay a tithe of $300, and the extravagant man is under obligations to pay nothing. It is a premium upon extravagance! (4) Such a construction of the law might, it is conceivable, perish the Church in some localities. Suppose all the members of a community "live up to their incomes." Nothing is left for the Lord's work; and, as thus construed, the Lord's law requires nothing. It is ridiculous to talk about tithing nothing but "clear money."

Neither are we permitted to subtract our "debts" before the tithe, unless, of course, it be a debt which falls under the head of current expenses as discussed in a foregoing paragraph, and then the same principles apply. The following considerations support

---

task of answering every possible question. But as to the above: (1) The very genius of the tithe-law is that a man must pay to the Lord the tenth of all *he* makes, whether he makes it by mental or physical exertion. If he is to discount his income by the value he may set upon his personal services he has the case altogether in his own hands. The idea is simply ridiculous. (2) In making up the tithe, the farmer has no right to assume that he "rents" land from *himself*, nor the merchant that he borrows money from *himself*. The thing is just simply farcical. (3) Taxes are imposed by man's government for man's benefit. He has, therefore, no right to pay them in whole or in part with his Lord's money. The general principle that the law does not require the same man to tithe the same money twice must determine all these special cases. That tithed money, or its equivalent, which, through the channel of necessary expenses, has got into the gross proceeds of the business, is all that may legitimately be deducted before the tithe is taken.

this position: (1) We have no right to take the *Lord's* money to pay *our* debts. Let the principle be clearly recognized that "the tithe is the Lord's," and it is easily seen that to take the tenth, which belongs to him, and direct it towards the liquidation of our debts, is the appropriation to ourselves of that which does not belong to us. The debt may be incurred through our extravagance, and then we are using the Lord's money to gratify unnecessary desires. (2) Our debts are of our own contraction, and not of the Lord's making. It is proper, therefore, that our nine-tenths should be employed to the extinguishing of them. Can the tenant take the rent-money, which belongs to the landlord, and with it pay the debts which are upon him? Manifestly this would be unfair. (3) In any event, the Lord ought to be the *preferred* creditor. The land is his. By his blessing all is made that is made. He, by reason of his indispensable relation to the business, is fairly entitled to the preference, where there is not money enough to satisfy all claims. God is entitled to the first place everywhere and on all occasions.

But I cannot enumerate any further. I have said enough to make it plain, to any inquiring mind, that the gross income, less the actual expenses, is the tithable sum. You may call this remainder the net income, or not, as you please.

IV. The Reasonableness of the tithe-law. Here I propose to meet the objection, felt perhaps oftener than it is expressed, that the tenth is too large a proportion of the increase to turn into the Lord's treasury. While hardly anybody would say so, this is equal to charging the law with exorbitance and oppression. I shall demonstrate to you, if reasoning can demonstrate anything, that the law is characterized by the spirit of liberality rather than that of exaction.

1. Let it be borne in mind that all the property rightfully belongs to God. He could set up a claim to absolutely every thing which man calls his own, and to man himself, and the claim would be justified before the supreme court of the universe. "The earth is the Lord's and the fulness thereof; the world and they that

dwell therein." Before the war, you claimed every thing your slave produced, and had it brought into your store-rooms, and then you supplied him according to the dictates of your own will. God might have pursued a similar course with us. But instead of thus dealing with us, he relinquishes his claims to nine-tenths of all we make, and bids us go, use it as ours, taking his blessing with us, and remembering that we are accountable at his bar for the manner in which we employ it. Now, after such divine generosity, are we going to turn upon him and say, "Nine-tenths are not enough; we must also have a division of your tenth?" Suppose your slave had so acted? You would have said, "Well, sir, bring it all to me, and I will give you as I please." Where he owns all, you cannot charge your Maker with exorbitance, when he gives you nine-tenths, and keeps only one-tenth for the great needs of his own kingdom.

2. The liberality of the law comes out in view of the fact that God requires only one-tenth of the *increase*. Where there is no increase the law exacts nothing. Yet you, who claim rent where no rent is made, where the crop is a perfect failure, and if you abate your claim one jot you applaud yourselves for your generosity, turn upon your kind heavenly Master and charge severity upon his law, that is applied only where there is an *increase!* It is outrageous. You require of your tenants the third and the fourth. If they fail to make it, you go back upon what was brought over from the last year; you make little account of untoward providences in the shape of unfavorable seasons and unfortunate sickness; you sue out warrants of attachment and levy executions, and under them take the pig and the calf, the cow and the shucks, to satisfy your claims for rent. I am not condemning you for collecting your rent – though sometimes I think you are a little too hard upon the poor. But I am asking you, who charge a third and a fourth and adopt these measures for collecting your rents and your "cropper's" dues to you, how *you* can turn upon the great Landlord, under whom you are tenants by his permission, and accuse him of requiring too much when he claims the tenth, and

that only of the increase during that present year! "Therefore thou art inexcusable, O man, whosoever thou art that judgest: for wherein thou judgest another, thou condemnest thyself; for thou that judgest doest the same [worse] things."

3. If you but glance at the *magnitude of the work*, for the accomplishment of which this tenth is assessed, you cannot call it exorbitant. The vastness of the enterprise cannot be measured by the human conception, nor expressed by the human language. The imagination breaks down, and confesses that, in its farthest excursions, it never so much as got in sight of the extreme limits to which the kingdom of Christ is to be extended. The earth is a globe, 24,840 miles in circumference and 7,925 miles in its equatorial diameter, and peopled to the potential figure of 1,400,000,000 human souls; and Christ has bound it upon the conscience of his Church to "go into all the world, and preach the gospel to every creature." She is bound to wage a war of aggression until "the kingdoms of this world are become the kingdoms of our Lord, and of his Christ." With the gospel-torch placed in her hands by her Lord and Redeemer, she is commanded to light up camp-fire after camp-fire, upon roomy continents and flashing islands, until the whole world shall be girdled with zones of Messianic hopes. Her aim and endeavor must be, like the air, to pass upon all conditions of society, like the sea to flow into every nook and corner of the shore-line of humanity, and like the sun to light up every portion of the habitable globe. When you think of the Missionary cause, which is like that which brought the Redeemer from the skies on the wings of love; of the Home Evangelistic work, which seeks to put the principles of the Christian religion into the hearts and lives of the masses within the bounds of Christendom; of the Educational enterprise, which seeks to provide and prepare a body of "able ministers of the New Testament" sufficient to meet the demands of the Church at home and abroad; of that Invalid Fund, which would not allow the minister, worn-out in harness, to die of want; of the multitude of pastorates, which must be established and maintained to conserve the Church which has been planted

and extend its borders and deepen its piety;—when you think of these vast duties, (which are indeed but a tithe of what Christ has given the Church to do,) how can you think the tithe of the increase too much! To lengthen the cords, until they shall encircle the wide, wide world, and to strengthen the stakes until they can stand against worldliness and infidelity, the tenth is a moderate demand on the part of him who owns all.

4. If you look at the *blessing which backs up obedience to the law of the tithe*, you cannot fail to see that it is not exorbitant, but lenient, in its demands.

"Trust in the Lord, and do good; so shalt thou dwell in the land, and verily thou shalt be fed."—Ps. 37:3.

"Honor the Lord with thy substance, and with the first fruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine."—Prov. 3: 9, 10.

"There is that scattereth, and yet increaseth; there is that withholdeth more than is meet, but it tendeth to poverty. The liberal soul shall be made fat; and he that watereth shall be watered also himself."—Prov. 11:24, 25.

"He that hath pity upon the poor, lendeth unto the Lord; and that which he hath given will he pay him again."—Prov. 19:17.

"Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again."—Luke 6:38.

"Then Peter began to say unto him, Lo, we have left all, and have followed thee. And Jesus answered and said, Verily I say unto you, There is no man that hath left house, or brethren, or sisters, or father, or mother, or wife, or children, or lands, for my sake, and the Gospel's, but he shall receive an hundred-fold now in this time, houses, and brethren, and sisters, and mothers, and children, and lands, with persecutions; and in the world to come, eternal life."—Mark 10:28-30.

These are samples of Scripture promises concerning the fulfilment of this duty, which could be multiplied many times over

again. Now with such passages as these from the inspired Word of God to encourage obedience to the law of the tithe, how can any man have the face and impiety to turn upon his Maker and say, "In requiring the tenth, you exact too much?" If you put all your rent-money upon the improvement of the place worked by your tenant, so that he could make a far better crop next year, and if you did this systematically year after year, would you not severely rebuke him if he complained that you charged him too much rent, and that, too, when you require only the tenth and all your neighbors the third or fourth? God promises so to bless you, upon the condition that you pay your tithes in the proper spirit, that your tithe-paying shall be profitable to you: now can you, in view of this fact, say that he is exorbitant in his demands? If you lack the faith to lay hold upon these promises, it certainly would be outrageous in you to attempt to punish your God for what you think is excessive and oppressive by withholding a part of the tithe from him. Looked at in any light, the tenth is not too much, and the man who says so loves his money better than he does the service of his divine Master. God proposes to become the security in this investment: and the man who will not receive *his* endorsement turns his religion into a farce.

5. The assertion that the tenth is too much is a direct and impious assault upon the character of God.

The complaint is that the law is oppressive—that it requires too much; and that law which requires too much goes beyond the limits of justice and does wrong. Yet God enacted this tithe-law, which, you say, exacts too much, and so is wrong and unjust. Do you mean to say that God is the author of an unkind and unjust law? Was he going beyond the bounds of righteousness when he said, "The tithe is the Lord's?" Are you the man to say so—you who have forfeited every right under heaven but the right to die for your iniquities—you who have no claims upon God, but the open throat of hell—you who say you have been saved by the precious blood of his only Son, who for your sakes became poor—you who live as a pensioner upon his bounty, a pauper at his

door-step—you who say God, though having only one Son, was yet not too poor to give that only Son to save your soul—are you the man to charge him to his face with the authorship of a law which is unjust and burdensome? Before you consent to make this assault upon the integrity of God in order to get from under the tithe-law, rather make up your mind to live like a beggar and die in a ditch. Blasted be the thought ere it passes human lips!

V. The spirit in which the law of the tithe ought to be obeyed.

1. *Not as a speculation, but in true loyalty.* As Moses in "refusing to be called the son of Pharaoh's daughter," "had respect unto the recompense of reward" which would follow upon his "choosing to suffer affliction with the people of God," so may we regard and appreciate the blessing promised in a proper tithe-paying. Yet this is very different from the spirit of business venture and investment. We have no right to pay the tithes, because, through God's faithfulness to his promises, we expect to make money out of it. Tithe-paying is a duty of divine origin: we have no right to trade in duties. By law God requires the tenth: that is a badly warped conscience which must be bought by the hope of more money to perform its duty. The man who will obey God only at a price, is a poor, pitiful creature that needs grace at the bottom of his selfish soul. No, my brethren; let the sense of loyalty and love to your Master constrain you to the performance of this duty. There are a multitude of ways for making money which are as reprehensible as sin, but which a corrupt and selfish society has licensed, and, as far as possible, made honorable; but, O my brethren, before you descend to the serving of God for the money that is in it—before you degrade yourself to speculation in religion—pray God to fasten your tongue to the roof of your mouth and palsy the right-hand of your cunning. Gehazi took the talents of Naaman, and, afterwards, through the retribution of God, he got Naaman's leprosy also.

2. *Not grudgingly, but cheerfully.* "God loveth a cheerful giver."

3. *Not in fear, but in faith.* Multitudes do not come up to the

full measure of tithe-paying, because they are afraid that want will in some way result from it. This fear originates from the fact that men do not trust the promises which fortify the law of the tithe. They pray, "Give us this day our daily bread," but there is little faith mixed with the praying. We ought to have confidence in the bountiful providence of God. Said our Lord in the sermon on the Mount: "If God so clothe the grass of the field, which to-day is, and to-morrow is cast into the oven, shall he not much more clothe you, O ye of little faith? Therefore take no thought, [no anxious, corroding thought which will lead you into the neglect of duty in order to satisfy an excessive uneasiness about your daily bread,] saying, what shall we eat? or, What shall we drink? or, Wherewithal shall we be clothed? (For after all these things do the Gentiles [unbelievers] seek [in this tormenting manner]: for your heavenly Father knoweth that ye have need of all these things. But seek ye first the kingdom of God, and his righteousness; and all these [temporal] things shall be added unto you." The meaning is not that we are to trust Providence with a sentimentalism that will lead to idleness and improvidence, for the Scriptures say, "If any would not work, neither should he eat."

4. *Not slavishly, but in love.* We are not to pay the tithe because we fear the smack of the retributive lash, but "the love of God" should constrain us to the performance of this duty. If, however, your conscience will not obey when you point to the Lord's multiplied benefactions and to the cross streaming with the blood of atonement, then, rather than leave the duty unperformed, cause it to gaze upon the judgments of God, until, as a slave scourged to his quarry-work, the rebellious and money-loving soul finds itself driven to the performance of the duty. Tithe-paying should be done, not slavishly, but lovingly, yet slavishly rather than not at all.

5. *Not ostentatiously, but humbly.* Let no man make a display of his contributions to the work of the Lord. The spirit of boasting needs to be checked. "Take heed that ye do not your alms before men, to be seen of them: otherwise ye have no reward of your

Father which is heaven. Therefore when thou doest thine alms, do not sound a trumpet before thee, as the hypocrites do in the synagogues and in the streets that they may have glory of men. Verily I say unto you, They have their reward. But when thou doest thine alms, let not thy left hand know what thy right hand doeth: that thine alms may be in secret: and thy Father which seeth in secret himself shall reward thee openly."

VI. The sin of disobedience. Now, my brethren, I ask your attention to the aggravations of the sinfulness of withholding the tithe from the Lord.

1. *It is theft.* "The tithe is the Lord's." Then it is not yours. When you retain it, you appropriate that which does not belong to you.

2. *It is robbery.* Blackstone, that eminent British authority upon questions of law, defines robbery as "the act of feloniously taking money or goods from the person of another, or in his presence, against his will, by violence, or by putting him in fear." Now, when you appropriate the tithe, you are feloniously taking that which God has expressly forbidden you to touch—a penitentiary offense among men. Malachi exclaims, "Will a man rob God?" and however vehemently and heatedly the charge may be repelled, he closes upon the defendants and indicts them for the high crime of robbery in withholding from the Lord's storehouse the "tithes and offerings."

3. *It is embezzlement.* This sin consists in appropriating to one's own use the funds of some public treasury in charge of which he has been appointed. Under God, we are stewards of the property which his Providence has put into our hands, and we should never for a moment forget that each of us must "give an account of his stewardship." So far as the property which comes into our hands is concerned, each of us is a treasurer, charged with the duty of receiving and properly expending the tenth of all the increase. Now when God, as the Householder, comes and makes requisition upon us for his tithes which he entrusted to us, and our accounts show a dreadful deficit, and our entries show a mal-

appropriation of the funds entrusted to us, what satisfactory justification of ourselves can we make? Verily we shall not only be indictable as embezzlers of the Lord's money in the awful day of investigation, but we shall be convicted as charged.

4. *It is a misappropriation of trust funds.* When the guardian applies the estate of the minor to his own uses, and so covers up his misdeed that he cannot be reached by a process in court, the community characterize the act as an insufferable piece of meanness and rascality. Is it any lighter crime, when one who has been entrusted by his God with the tithe, takes advantage of the fact that God sets no man to watch him, and systematically appropriates the trust funds to his own uses?

5. *It is dishonorable.* God requires the stewards of his money to give no financial bonds. No collectors, armed with the authority and penalties of law, are set over him. No first nor second mortgages are taken upon his personal and real property. No system of law-suits are appointed to force the payment of his rent-money. It is all left to the honor and honesty of the steward. If he wants to swindle he can do it, and none can molest. If he wants to misappropriate his Lord's money, no human eye can inspect his books. *Honor* and *honesty*, *religion* and *duty*—these are God's appointed collectors of his tithe. Any man can put them aside, as we see so many actually doing. Walter Scott, in his beautiful Lady of the Lake, tells us how Roderick Dhu, Clan-Alpine's half-savage chief, was too honorable to strike James Fitz-James, his sworn and mortal foe, when the merest accident had thrown him into his power. Shall the sense of honor, which swayed these half-civilized Scottish clans, be higher than that which swells the christian's bosom, and actuates him in the disposal of that wealth which the Lord's love and confidence has entrusted to his hands? Roderick Dhu scorned to strike his deadly enemy, when misfortune thrust him into his power: shall not we, from a sense of honor, scorn to touch the money, which Providence, not accidentally, but purposely, casts into our possession? Any man, in this matter, can despise his Maker's rights, and strike the cause

that is dear to his Redeemer's heart, but let him remember that "for all these things God will bring him into judgment."

6. *It is base ingratitude.* After the Lord cheerfully gives us nine-tenths, where we are fairly entitled to nothing because of our great sinfulness, it is indeed a wicked thing, when, in selfishness, we decline to pay him the one-tenth to which he sets up his claim. Your debtor owes you a sum, which will take every cent of his estates and bankrupt him for its liquidation. He has accumulated what he has through your kindness. Now, in the day of his need, when everything he has is under mortgage to you, you say to him: "Pay me one-tenth of my claim, and I will forgive you the balance of the debt." Upon this your debtor takes a quit-claim to nine-tenths of the whole indebtedness, and when he returns home, he makes away with the other tenth, and thus chisels you out of the whole amount. Would the English language supply you with the words in which to characterize the meanness of the act? Would you not empty the vials of vituperation upon his ungrateful head? But why would you have the right to become thus highly incensed at the behaviour of your debtor, while God, who has been treated in a far worse manner by you, is debarred from expressing one syllable of displeasure? What makes this great difference between you and your God?

My beloved brethren, I am now done. You have listened to me with great patience and attention, as is your wonted habit. I leave this matter at the door of your consciences, with the prayer that God would give you grace to take up the duty and so discharge it as to leave your souls free from guilt. Christian honor, common honesty, the principles of religion—these are God's collectors of his tithe. If they are not enough, no force will be brought to bear upon you to compel the payment. The Church presents a pitiful spectacle before the world—one that makes religion seem a farce. By her own will abrogating the tithe-law, she is driven, by the very stress of her necessities, into the employment of her own inventions—such as fairs, suppers, and the like—to get a sum pitifully small, to meet the expenses of her

great work. Refusing to follow her Lord's appointed way, her land has ceased to be "a delightful land" and is "cursed with a curse." I am persuaded, if you would obey this tithe-law, that there would be increased prosperity - certainly in spiritual things, and I cannot see why there should not also be an enlargement in temporal things. But whatever the results, the command is upon you, "Bring ye all the tithes into the storehouse."

My brethren, we are living in extraordinary times. The lines of our boasted national progress are fast focalizing the destiny of this Republic. The perils which threaten this land are thickening in number and multiplying in power. Immigration, under the expellant influences of Europe and the attractive influences of the United States, is flowing like a muddy and swelling stream into this country. Roman Catholicism, in conflict with the fundamental principles of our government and in worse conflict with the fundamental principles of our Bible, is extending and expanding in power. Mormonism, a social disgrace, a political ulcer, an ecclesiastical despotism, is spreading its cancerous growth in the West in spite of legislation. The liquor power has intrenched itself behind wealth and influential organizations, and riots among our mongrel population. Red-handed Socialism, manifesting itself in labor associations, in strikes, in anarchical demonstrations, with dynamite and infernal machines, has already shown itself to be a force to be dreaded. Wealth, massed and massing in the hands of a few, the few combining their enormous sums to lick up amazing amounts every time they are turned over, with speculation as a decent name for indecent gambling, is fast bringing this country to a position where existence will be almost intolerable. These are perils which threaten this political body, which we sometimes call our country, with destruction. They are burning like the fires of a sleeping volcano. We are driving steadily on to a revolution that will be awful in its consequences. To a thoughtful observer much of this glorious talk we hear about "our country" is pitiful folly and madness. To my mind nothing can stay the doom that I am predicting except the religion of

Christ—religion in the hearts of the masses, religion in the hearts of the wealthy and powerful. If the Church fails in her mission, national wreckage is inevitable. But the Church cannot christianize this land without the means to sustain her enterprises. Oh, if she only had the tithe—the money her Lord has required for her—she could network this broad land with churches and ministers, and preach right principles into the hearts of the multitude, and bring the rich to understand their accountability before God. But I suppose things will go on from bad to worse until the frightful upheaval shall come. This was the history of the ancient Republic of Rome. Religion is the only thing which can differentiate us from them, either in character or *destiny*.

UNION PRESBYTERIAN SEMINARY
3 2146 00533 4407